repudiated by the Supreme Court of Wisconsin in the case of Nunnemacher *v.* State, 108 Northwestern Reporter, 627. Judge Winslow, for the majority, admits that the contrary proposition has been stated by a great majority of the courts of this country, including the Supreme Court of the United States, and adds that "the unanimity with which it is stated is perhaps only equalled by the paucity of reasoning by which it is supported." But though the court holds as above, it is nevertheless of the opinion that the principle of inheritance taxation may be justified under the power of reasonable regulation and taxation of transfers of property. In a separate concurring opinion Judge Marshall waxes eloquent in his approval of the repudiation of the doctrine above referred to, and his opinion is well worth reading on this point.

Commerce—Interstate Commerce—Regulation of Freight Rates.—A corporation owning cars intended for the transportation of live stock indiscriminately on railroads made payments to shippers in order to promote the use of their cars. The corporation made no contracts with shippers for the use of the cars, but merely received mileage from the various railroads. The question as to whether the federal act of February 19, 1903, was violated by such transactions was brought before the United States Circuit Court for the Northern District of Illinois in the case of Interstate Commerce Commission *v.* Reichmann, 145 Federal Reporter, 236, and that court holds, in consideration of the conditions which the statute was designated to remedy, that freight rates must be construed as meaning the net cost to the shipper, and that the practice under consideration was a violation of the statute.

Religious Societies—Communistic Ownership of Property.—The right of the Amana Society of Iowa, a religious communistic association incorporated as a religious association, to engage in agricultural pursuits and in business and manufacturing enterprises, is upheld in State *v.* Amana Society, 109 Northwestern, 894. The Iowa court notes that in many instances members of religious associations have held property in common, as, for example, the Moravians, the Shakers, the Oneida Community, and more recently the Zionists, and quotes portions of the Holy Scriptures to show that the first Christians held their property in common.

MISCELLANY.

Liability of Owner of Stray Animals to Cyclists and Autoists.—Occasionally the worm will turn. The case briefly abstracted below, which comes from the land of the origin of our common law, may well arouse hopes in the hearts of autoists as well as cyclists. To

the profession—especially that branch of it engaged in hunting for damage suits—a new phase of litigation may be opened and along with the "ambulance chaser" we may probably have a detective force engaged in inquiring into the habits of straying fowls, pigs, dogs, and other animals.

At the Birmingham County Court, England, Judge Bray gave judgment in a case in which the question involved was whether the owner of a fowl was liable for any damage caused by his bird when straying on the roadway. Thomas Hadwell sought damages from Harry Righton, of Bordesley Park Road, Small Heath, on the ground that when he was cycling down Bordesley Park Road a fowl belonging to the defendant ran into his bicycle and became entangled in the spokes of the wheel, throwing him to the ground. He claimed £10 damages. His Honour said the evidence showed that the defendant was riding carefully, and that he was upset through no fault of his own. The law on the point was perfectly clear. **The owner of the animal was liable for the damage it caused by actions he might reasonably expect that it might do or that it was a matter of common knowledge that such animal was accustomed to do.** It had not been shown that the fowl had a habit of knocking down cyclists or that the owner had a knowledge of the fact. It was not a matter of common knowledge that there was a danger of fowls knocking down cyclists, although they might be a great nuisance to cyclists. He was therefore of opinion that the defendant was not liable. That, of course, was only in the present state of knowledge. If other cases occurred, and it became well known that it was in the nature of fowls to cause this danger on the highway, the owner of a fowl might find himself liable. Judgment was entered for the defendant. Leave to appeal was asked for, and it was stated that the Cyclists' Touring Club intended to take it up. Leave was given, his Honour remarking that he thought that some body of people should undertake to pay the costs of the appeal in any event.

A New Scheme for Insurance.—It seems that a company working a new line of insurance has been started in the Mother Country. During the hearing of an appeal before Mr. Justice Darling, of one of the English Courts, the Justice asked—whether it was a fact that there were companies which would insure a litigant against a successful appeal by the other side. Counsel replied, "Yes, I have been told so, and that they have different rates for different judges." An examination of one of the rate books of these companies might prove of interest and be a sad reflection upon the bench. Therein we might find Judge A. quoted as a good risk and small premium, and Judge B. quoted as a bad risk with a high rate.